

Internal Service Funds

Internal Service Funds account for state activities that provide goods and services to other state departments or agencies on a cost-reimbursement basis. The Internal Service Funds are described below:

The General Services Fund accounts for the cost of providing the following services to state agencies: (1) legal services; (2) operation and management of real estate; (3) facilities and related services; (4) central stores; (5) operations of the motor pool; (6) auditing of state and local governmental units; (7) administration of the state civil service law; (8) administrative hearings; and (9) archives and records management.

The Data Processing Revolving Fund accounts for distribution and apportionment of the full cost of data processing and data communication services to other state agencies, and for the payment of other costs incidental to the acquisition, operation, and administration of acquired data processing services, supplies, and equipment.

The Printing Services Fund accounts for the operation of the state printing plant.

The Higher Education Revolving Fund accounts for stores, data processing, educational, operational printing and duplication, motor pool, and other support service activities at colleges and universities.

The Risk Management Fund accounts for the administration of liability, property, and vehicle claims, including investigation, claim processing, negotiation and settlement, and other expenses relating to settlements and judgments against the state not otherwise budgeted.

Combining Statement of Fund Net Assets

Internal Service Funds

June 30, 2005

(expressed in thousands)

	General Services	Data Processing Revolving	Printing Services	Higher Education Revolving
Assets				
Current Assets:				
Cash and pooled investments	\$ 36,350	\$ 17,676	\$ 783	\$ 38,815
Investments	652	-	-	106
Other receivables (net of allowance)	2,612	153	-	2,561
Due from other funds	27,054	32,647	3,000	8,549
Due from other governments	3,174	3,293	81	146
Inventories	6,095	477	411	13,169
Prepaid expenses	12	1,178	74	-
Total Current Assets	75,949	55,424	4,349	63,346
Noncurrent Assets:				
Investments, noncurrent	-	-	-	46,201
Capital Assets:				
Land	1,359	-	-	30
Buildings	58,551	-	-	5,255
Other improvements	12,817	8,589	-	46
Furnishings, equipment, and collections	369,185	138,923	11,423	81,582
Accumulated depreciation	(192,896)	(108,849)	(7,421)	(63,808)
Construction in progress	7,532	33,118	-	463
Total Noncurrent Assets	256,548	71,781	4,002	69,769
Total Assets	\$ 332,497	\$ 127,205	\$ 8,351	\$ 133,115
Liabilities				
Current Liabilities:				
Accounts payable	\$ 9,533	\$ 14,828	\$ 1,868	\$ 6,638
Contracts and retainages payable	490	-	-	9
Accrued liabilities	7,420	1,587	286	8,460
Obligations under security	664	-	-	-
Bonds and notes payable	3,695	2,765	170	915
Due to other funds	6,238	1,639	41	10,594
Due to other governments	104	1	-	63
Unearned revenues	1,702	155	-	423
Claims and judgments payable	-	-	-	7,000
Total Current Liabilities	29,846	20,975	2,365	34,102
Non-Current Liabilities:				
Claims and judgments payable	-	-	-	29,213
Bonds and notes payable	45,589	33,510	1,744	3,668
Other long-term liabilities	13,199	4,306	428	3,177
Total Non-Current Liabilities	58,788	37,816	2,172	36,058
Total Liabilities	88,634	58,791	4,537	70,160
Net Assets:				
Invested in capital assets, net of related debt	207,264	35,507	2,088	18,985
Unrestricted	36,599	32,907	1,726	43,970
Total Net Assets (Deficit)	\$ 243,863	\$ 68,414	\$ 3,814	\$ 62,955

Risk Management	Total
\$ 77,640	\$ 171,264
-	758
6	5,332
1,410	72,660
66	6,760
-	20,152
-	1,264
79,122	278,190
-	46,201
-	1,389
-	63,806
-	21,452
-	601,113
-	(372,974)
-	41,113
-	402,100
\$ 79,122	\$ 680,290
\$ -	\$ 32,867
-	499
62	17,815
-	664
-	7,545
1,702	20,214
-	168
15	2,295
72,835	79,835
74,614	161,902
435,278	464,491
-	84,511
35	21,145
435,313	570,147
509,927	732,049
-	263,844
(430,805)	(315,603)
\$ (430,805)	\$ (51,759)

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Fiscal Year Ended June 30, 2005

(expressed in thousands)

	General Services	Data Processing Revolving	Printing Services	Higher Education Revolving
Operating Revenues:				
Sales	\$ 21,518	\$ 37,319	\$ 32,882	\$ 41,571
Less: Cost of goods sold	17,079	35,555	28,168	36,229
Gross profit	4,439	1,764	4,714	5,342
Charges for services	249,421	111,562	-	167,230
Premiums and assessments	-	-	-	-
Miscellaneous revenue	28,163	6,088	-	5,479
Total Operating Revenues	282,023	119,414	4,714	178,051
Operating Expenses:				
Salaries and wages	119,000	30,169	2,292	72,994
Employee benefits	28,759	6,558	575	18,066
Personal services	11,024	35	37	5,189
Goods and services	96,172	73,075	1,562	70,174
Travel	2,076	360	26	1,152
Premiums and claims	-	-	-	-
Depreciation and amortization	26,399	18,004	473	7,913
Miscellaneous expenses	139	396	-	530
Total Operating Expenses	283,569	128,597	4,965	176,018
Operating Income (Loss)	(1,546)	(9,183)	(251)	2,033
Nonoperating Revenues (Expenses):				
Earnings (loss) on investments	204	405	16	3,632
Interest expense	(2,236)	(1,535)	(36)	(1,227)
Other revenue (expenses)	247	(35)	(5)	116
Total Nonoperating Revenues (Expenses)	(1,785)	(1,165)	(25)	2,521
Income (Loss) Before				
Contributions and Transfers	(3,331)	(10,348)	(276)	4,554
Capital contributions (Return of capital contributions)	10,976	-	-	44
Transfers in	2,830	9,714	-	15,346
Transfers (out)	(10,051)	(450)	-	(14,163)
Net Contributions and Transfers	3,755	9,264	-	1,227
Change in Net Assets	424	(1,084)	(276)	5,781
Net Assets (Deficit) - Beginning, as restated	243,439	69,498	4,090	57,174
Net Assets (Deficit) - Ending	\$ 243,863	\$ 68,414	\$ 3,814	\$ 62,955

Risk Management	Total
\$ -	\$ 133,290
-	117,031
-	16,259
1,629	529,842
71,706	71,706
-	39,730
73,335	657,537
1,028	225,483
236	54,194
95	16,380
34,594	275,577
26	3,640
23,130	23,130
-	52,789
-	1,065
59,109	652,258
14,226	5,279
-	4,257
-	(5,034)
(2)	321
(2)	(456)
14,224	4,823
-	11,020
-	27,890
-	(24,664)
-	14,246
14,224	19,069
(445,029)	(70,828)
\$ (430,805)	\$ (51,759)

Combining Statement of Cash Flows

Internal Service Funds

For the Fiscal Year Ended June 30, 2005

(expressed in thousands)

	General Services	Data Processing Revolving	Printing Services	Higher Education Revolving
Cash Flows from Operating Activities:				
Receipts from customers	\$ 273,388	\$ 133,661	\$ 34,278	\$ 206,505
Payments to suppliers	(122,958)	(110,835)	(30,992)	(108,734)
Payments to employees	(147,032)	(36,333)	(2,834)	(90,444)
Other receipts (payments)	27,667	6,089		5,478
Net Cash Provided (Used) by Operating Activities	31,065	(7,418)	452	12,805
Cash Flows from Noncapital Financing Activities:				
Transfers in	2,830	9,714	-	15,346
Transfers out	(10,051)	(450)	-	(14,163)
Operating grants and donations received	245	-	-	662
Net Cash Provided (Used) by Noncapital Financing Activities	(6,976)	9,264	-	1,845
Cash Flows from Capital and				
Interest paid	(2,250)	(1,535)	(36)	(1,227)
Principal payments on long-term capital financing	(3,718)	(5,475)	(256)	(767)
Proceeds from long-term capital financing	6,381	41,750	2,170	328
Proceeds from sale of capital assets	5,456	131	389	1,075
Acquisitions of capital assets	(37,182)	(31,496)	(2,582)	(10,389)
Net Cash or Pooled Investments Provided by (Used in) Capital and Related Financing Activities	(31,313)	3,375	(315)	(10,980)
Cash Flows from Investing Activities:				
Receipt of interest	216	405	16	3,628
Proceeds from sale of investment securities	-	-	-	(8,319)
Purchases of investment securities	-	-	-	1,538
Net Cash Provided by (Used in) Investing Activities	216	405	16	(3,153)
Net Increase (Decrease) in Cash	(7,008)	5,626	153	517
Cash and Pooled Investments, July 1	43,358	12,050	630	38,298
Cash and Pooled Investments, June 30	\$ 36,350	\$ 17,676	\$ 783	\$ 38,815
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ (1,546)	\$ (9,183)	\$ (251)	\$ 2,033
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operations:				
Depreciation	26,399	18,004	473	7,913
Provision for uncollectible accounts	14	-	-	8
Change in Assets: Decrease (Increase)				
Receivables (net of allowance)	1,525	(15,373)	1,397	(2,292)
Inventories	1,536	(118)	(67)	(1,255)
Prepaid expenses	(2)	544	(36)	3
Change in Liabilities: Increase (Decrease)				
Payables	3,139	(1,292)	(1,064)	6,395
Net Cash or Cash Equivalents Provided by (Used in) Operating Activities	\$ 31,065	\$ (7,418)	\$ 452	\$ 12,805
Noncash Investing, Capital, and Financing Activities:				
Contributions of capital assets	\$ 10,976	\$ -	\$ -	\$ 44
Increase (decrease) in fair value of investments	(12)	-	-	-

Risk Management	Total
\$ 72,865	\$ 720,697
(64,928)	(438,447)
(1,256)	(277,899)
-	39,234
6,681	43,585
-	27,890
-	(24,664)
-	907
-	4,133
-	(5,048)
-	(10,216)
-	50,629
-	7,051
-	(81,649)
-	(39,233)
-	4,265
-	(8,319)
-	1,538
-	(2,516)
6,681	5,969
70,959	165,295
\$ 77,640	\$ 171,264
\$ 14,226	\$ 5,279
-	52,789
-	22
(452)	(15,195)
-	96
-	509
(7,093)	85
\$ 6,681	\$ 43,585
\$ -	\$ 11,020
-	(12)

